

THE  
AUDITORS' REPORT  
OF THE  
RECEIPTS AND EXPENDITURES  
OF THE  
TOWN OF ANDOVER,

For the Year ending Feb. 12, 1861.

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ANDOVER:  
PRINTED BY WARREN F. DRAPER.  
1861.



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# REPORT.

## SELECTMEN'S ACCOUNT.

### SCHOOLS.

APPROPRIATION for the year 1860,	\$3,500 00
Balance due the Districts, Feb. 14th, 1860,	1,659 84
Amount of State School Fund,	196 00
	<u>\$5,355 84</u>

Districts.	Feb. 14, '60.	Appropriations.	Credit.	Paid.	Feb. 12, '61.
	Cr.	1860.	1860.	1860.	Cr.
Centre South	\$244,16	\$588,00	\$832,16	589,56	\$242,60
Phillips . . .	128,15	282,00	410,15	211,85	198,30
Village . . .	197,86	492,00	689,86	513,27	176,59
Ballard Vale .	182,24	492,00	674,24	426,90	247,34
Scotland . . .	93,38	243,00	336,38	236,11	100,27
Holt . . . . .	108,42	216,00	324,42	231,26	93,16
Centre West.	127,90	245,00	372,90	257,71	115,19
Frye . . . . .	195,17	400,00	595,17	417,90	177,27
North . . . . .	54,19	151,00	205,19	205,19	
Abbott . . . .	103,63	160,00	263,63	188,18	75,45
Bailey . . . .	120,69	227,00	347,69	237,63	110,06
Osgood . . . .	104,05	200,00	304,05	209,50	94,55
	\$1659,84	3696,00	5355,84	3725,06	1630,78

Whole amount due the Districts,	\$5,355 84
Orders paid to Feb. 12, 1861,	\$3,725 06 }
Balances due Districts, Feb. 12, 1861,	1,630 78 } 5,355 84

## SCHOOL HOUSES.

Districts.	Feb. 14, 1860.		Tax, 1860.	Credit, 1860	Paid, 1860.	Balance Feb. 12, 1861.	
	Dr.	Cr.				Dr.	Cr.
Cent. South			\$527,20	\$527,20	\$413,12		\$114,08
Phillips . .		\$18,08		18,08	18,08		
Village . .			272,18	272,18	254,17		18,01
Ballard Vale		100,46	410,54	511,00	122,52		388,48
Holt . . . .		18,66		18,66	4,78		13,88
Cent. West	14					14	
Frye . . .		1,50	544,98	546,48	472,19		74,29
North . . .		14,98		14,98			14,98
Abbott . .		56,25	236,46	292,71	262,54		30,17

\$209,93	1,991,36	2,201,29	1,547,40	653,89
.14				.14

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\$209,79

Due the Districts,  
Paid,

653,75  
\$653,75  
1,547,40

Taxes assessed,  
Feb. 14, 1860, balance,

\$1,991,36 }  
209,79 } \$2,201,15

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\$2,201,15

## OVERWORK ON ROADS.

Dist. No. 1,	S. G. Valpey,	\$9 08
" 4,	S. D. Abbott,	77
" 6,	T. P. Allen,	10 00
" 8,	A. F. Woodbridge,	2 05
" 14,	Herinon Phelps,	7 28
" 16,	P. B. Follansbee,	2 17
" 17,	Joseph B. Pearson,	7 90
" 18,	Joshua Phelps,	69
" 20,	A. N. Luscomb,	3 21
" 27,	Daniel C. Stevens,	6 06
		<hr/>
		\$49 21

## REMITTANCE OF TAXES.

Edward Taylor,	Tax of 1859,	\$10 14
" "	Tax of 1860,	200 49
		<hr/>
		\$210 63

## EXPENSE OF REMOVING SNOW.

Dist. No.	1, John Cornell,	\$	50
"	3, John Chandler,		1 50
"	5, Josiah F. Abbott,		7 00
"	6, Jonas Holt,		3 86
"	13, Joshua Chandler,		4 00
"	14, Nathan Abbott,		3 12
"	16, E. Lovejoy,		1 62
"	18, Joshua Phelps,		2 25
"	19, James Bailey,		2 00
"	17, S. Bardwell,		2 50
"	21, Stephen Hardy,		13 61
"	23, P. P. Pillsbury,		2 00
"	25, Charles C. Blunt,		7 09
"	28, Daniel Mears,		7 00
	B. S. White,		3 00
	Henry J. Gray,		3 12
			<hr/>
			\$64 17

## SPECIAL APPROPRIATIONS FOR ROADS AND BRIDGES.

T. P. Allen,	\$9 95
S. G. Valpey,	261 84
Hermon Phelps,	8 00
Hermon Abbott,	33 40
Jenkins & Thompson, planking bridges,	224 53
H. A. Gould, railing road,	5 32
J. O. Connell, fence on Abbott bridge,	12 83
John Ragan, paving on district No. 2,	12 25
T. B. Bailey, labor on land near Almshouse,	25 00
Solomon Holt, repairs on culvert,	12 00
T. B. Bailey, labor on culvert, old railroad,	26 87
J. H. Chandler, District No. 13,	89 55
Eliza Burr, Bank wall,	8 00
John Ragan, paving Pearson street,	37 75
Charles Pray, labor on Main street,	4 18
Mayberry & Co., labor on Pearson street,	62
E. Hussey railing turnpike,	10 06
J. H. Cochran, and others, labor,	5 00
S. Bardwell, fences, Wood Hill,	39 34
A. Bancroft,	1 50
Silas Shedd, grading at Wood Hill,	50 00
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	\$877 99

## ABATEMENT OF TAXES.

Edward Taylor,	\$55 60
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## HIGHWAY TAX WORKED AND REASSESSED.

Dist. No. 27, Daniel C. Stevens,	\$53 16
" 15, P. M. Jefferson,	26 18
" 13, J. H. Chandler,	101 69
" 25, Ballard Holt,	34 90
" 26, H. W. Abbott,	162 40
" 14, Hermon Phelps,	20 37
" 9, Henry J. Gray,	31 23
" 22, Thomas Clark,	28 20
" 17, Joseph B. Pearson,	21 34
" 19, James Bailey,	56 03
" 7, James O. Cheever,	1 28
" 10, N. Howe,	21 46
" 5, J. B. Abbott,	10 42
" 18, Joshua Phelps,	19 29
" 4, S. D. Abbott,	1 08
" 28, James Shay,	32 02
" 2, J. L. Abbott,	77 27
" 11, E. Hussey,	6 55
" 23, D. Poland,	49 90
" 12, J. F. Hill,	15 15
" 8, A. F. Woodbridge,	4 24
" 21, Artemas Kendall,	48 04
" 20, A. N. Luscomb,	39 88
" 6, T. P. Allen,	29 36
" 1, S. G. Valpey,	148 26
" 16, P. B. Follansbee,	34 48
" 3, Moses Abbott,	97 61
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	\$1,171 79

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## LIQUOR AGENCY.

Edward F. Porter,	\$1,383 35
John Harding, agent,	150 00
Liquors, transportation,	22 04
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	\$1,555 39



## SERVICES OF OFFICERS.

George Mooar, School Committee,	\$45 00
George Foster, " "	45 00
J. H. Merrill, " "	53 00
Jacob Chickering, Building Committee,	100 00
Nathaniel Swift, " "	75 00
Peter Smith, " "	60 00
William Jenkins, " "	40 00
Asa A. Abbott, Assessor,	250 00
James Bailey, " "	275 00
William S. Jenkins, " "	275 00
W. B. Allen, Police,	10 00
John T. Bailey, notifying officers,	6 50
Charles Pray, notifying meetings,	20 89
Edward Taylor, Treasurer for the year,	50 00
" " Collecting Taxes,	187 52
George Foster, Selectman and Overseer,	75 00
John B. Jenkins, " "	75 00
Benjamin Boynton, " "	60 00
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	\$1,702 91

## FIRE DEPARTMENT.

Farnum & Gile, labor at Engine House,	\$7 22
J. W. Poor, firemen's hats and stationery	2 00
Higgins & Abbott, oil,	5 32
Abbott & Holt, oil,	8 46
Annual pay of members,	377 70
T. E. Mayberry, drawing engine to fire,	7 50
John C. Morse, Janitor,	16 35
Hunt & Co., rubber suits,	13 50
J. Boyd & Sons, hose and express,	11 25
H. Burt, repairs on engine,	75
Eben P. Higgins, painting engine,	11 00
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	\$461 05

## MISCELLANEOUS EXPENSES.

T. E. Mayberry & Co., coal, for Town House,	\$47 75
H. G. Kimball, Janitor, Town House,	201 95
Eben P. Higgins, lettering guide-boards,	18 13
H. Clark, postage,	6 56
D. W. Abbott, express,	26 00
William Barnett, coal-shovel, Town House,	50
Stephen Hardy, damage of tools,	5 52
H. F. Barnard, labor and furniture for Town House,	3 75
	<hr/>
<i>Amount carried forward,</i>	\$310 16

<i>Amount brought forward,</i>	\$310 16
C. K. Darling, valuation books,	3 00
J. B. Jenkins, paying witness fees, case of J. F. Abbott,	153 12
W. F. Draper, printing,	133 38
A. Abbott, in case of J. F. Abbott,	250 00
Bates & Co., carpet, Post Office,	8 75
J. K. Barker, plan of road near Ballard Vale,	5 00
T. Groom & Co., Collectors' and Assessors' books,	5 00
W. H. Kimball, examination of diseased cow,	5 00
T. Rungay, damage of horse on road,	15 00
Dodge & Beard, oil for Town House,	26 12
Hermon Phelps, guide-post,	1 75
Henry A. Davis, sealing standard of weights and measures,	7 00
Jenkins & Thompson, labor in Town House,	15 94
J. B. Jenkins, aiding Dr. Kimball examining diseased cow,	4 00
Peter French, work done at Town House,	3 12
I. O. Loring, cash paid M. Dorman for surveying,	3 00
Joseph Richardson, land damage,	25 00
Nathaniel Wilson, Lawrence tax,	26 46
William Chickering, fixtures at Town House,	23 01
Jonas Holt, distributing envelopes,	1 50
A. C. Chadwick, insurance, Town House,	41 00
H. W. Abbott, brushes for Town House,	69
Benjamin Boynton, cash paid S. Hardy,	2 90
J. R. Loring, repairs in Town House,	50
A. A. Abbott, measuring roads,	2 50
Charles W. Howe, repairs at Town House,	12 79
Sands & Byers, school books and stationery,	12 01
Henry Abbott, 2d, returning deaths,	5 20
Simeon Hardy, damage and costs in private way,	100 00
Hermon Abbott, black-board, Town House,	75
Wm. Barnett, fixtures at Town House,	4 73
Edward Taylor, fare to Boston,	1 10
Wm. Allen, witness fee,	1 65
John Ragan, repairs about Town House,	6 00
Abbott & Holt, oil for Town House,	45 86
Abbott & Clement, pump and trough,	5 92
“ “ Town House,	29 02
Gamaliel Gleason, land on Summer street, 1857,	23 55
“ cement, Town House,	2 00
A. T. Sanborn, insurance, Town House,	80 00
S. G. Bean, dinners, and horse-keeping,	11 75
Hermon Phelps, returning deaths,	2 80
Peter French, sawing wood for Town House,	3 00
James H. Smith, one pick,	1 25
J. B. Jenkins, wood at Town House,	6 06
P. M. Jefferson, soap for Town House,	1 00
D. S. & G. F. Richardson, case of S. Hardy,	35 00

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 \$1,464 34

## OVERSEERS' ACCOUNT.

## PAID TO CITIES AND TOWNS.

<i>State Lunatic Hospital</i> , Lydia B. Frye,	\$150 71
<i>House of Correction</i> , Samuel W. Abbott.	12 28
<i>West Newbury</i> , Mrs. Nathaniel Shattuck and children,	8 55
<i>Danvers</i> , John O. Holt,	12 75
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	\$184 29

## COMMITMENTS.

Samuel G. Bean,	\$14 00
Benjamin H. Corning,	3 00
Walter B. Allen,	1 00
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	\$18 00

## DUE FROM OTHER TOWNS.

<i>State</i> , Andrew Jackson, burial,	\$5 00
<i>Oxford</i> , Isabella Grimley,	4 00
<i>Newburyport</i> , Rebecca Merrill,	8 50
<i>Newton</i> , James G. Hunter,	17 50
<i>North Andover</i> , James Nichols,	4 25
	<hr/>
	\$39 25

## RELIEF OUT OF ALMSHOUSE.

Abel Abbott,	\$10 00
Mrs. Amelia Goodwin,	15 06
David Goodwin,	5 00
Polly Abbott,	8 75
Amanda Goodwin,	3 00
Judith Wardwell,	26 00
Osgood Woodbridge,	33 50
Mrs. Wiley,	8 00
Warren Mason,	12 65
A. K. Wardwell,	9 00
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*Amount carried forward,* \$130 96

<i>Amount brought forward,</i>	\$130 96
Phebe A. Johnson, and family,	45 50
Serenia Abbott,	26 00
Nathan and Dorcas B. Chandler,	44 50
Amos Dane,	3 00
Catharine Trulan,	15 50
Leonard W. Bean's family,	22 50
George Burns,	3 75
Thomas C. Mason,	16 00
Miss E. J. Abbott,	7 50
James Nichols,	4 25
Stephen Frye, medical attendance,	3 00
Nichol's child, medical attendance,	2 00
Arma Jones,	19 50
Samuel G. Bean, removing paupers,	2 50
Frye Village District Tax,	9 90
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	\$356 36

#### EXPENSES OF ALMSHOUSE.

Jones, Pratt & Cristy, supplies,	\$128 43
Wm. Barnett, supplies,	13 52
G. H. Churchill, grain,	226 91
Tristum B. Bailey, salary,	275 00
J. H. Chandler, meat,	34 73
M. Nelson & Son, supplies,	186 10
Augusta Townsend, labor,	100 50
Barnard & Holt, repairs,	144 83
T. E. Mayberry & Co., coal,	91 27
W. H. Kimball, medical attendance,	15 00
Dodge & Beard, supplies,	199 20
Abbott & Holt, supplies,	226 25
William Davis, labor,	32 00
Gile & Bodwell, repairs,	16 50
George Worcester, meat,	6 98
A. McFarlin, ice,	10 00
James H. Smith,	23 87
Samuel G. Bean, swine,	12 50
“ “ “ buffalo robe,	7 50
P. M. Jefferson, soap,	38 50
Hermon Abbott, shoes,	1 00
William Poor, wagon-top and repairs,	22 75
J. W. Barnard, boots and shoes,	8 31
Thomas Holt, shoes,	3 50
Sally Abbott, coffin,	2 12
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<i>Amount carried forward,</i>	\$1827 27

<i>Amount brought forward,</i>	\$1827 27
S. G. Valpey, meat,	70 46
William Corse, shoes,	17 87
John J. Brown, medicine,	12 02
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	\$1,927 62

## INVENTORY OF HOUSEHOLD FURNITURE AND WARES.

Bread-trough, .75 ; 2 cream pots, 1,00 ; chest, .50,	\$2 25
Two dinner bells, 1,00 ; long table, 1,50 ; lantern, .75,	3 25
Seven air-tight stoves, 10,00 ; 7 tables, 10,75 ; 66 chairs, 16,50,	37 25
Medicine chest, 4,00 ; 2 syringes, 2,00 ; 2 oil-cans, .50,	6 50
Umbrella, 1,25 ; 3 clothes-horses, 2,50 ; 1 doz. brooms, 2,25,	6 00
Six sad irons, 1,50 ; 39 tin pans, 7,20 ; 5 trays, 1,00,	9 70
Cooking-stove and apparatus, 4,25 ; brush, 1,00 ; 2 pair steelyards, 1,83,	7 08
Three mop-handles, .50 ; demijohn, .25 ; 2 brushes, .75,	1 50
Six lamps, .75 ; writing-desk, 1,00 ; 2 kettles, 3,00,	4 75
Cook stove, 3,00 ; Magee stove, 20,00 ; 2 clocks, 2,50,	25 50
Two stone jugs, .62 ; 2 doz. plates, 1,00 ; 2 doz. cups and saucers, .85,	2 47
Four pitchers, 1,00 ; 3 mugs, .30 ; 9 teaspoons, .75 ; 1 doz. tumblers, .75,	2 80
Dishes, 1,38 ; 2 plated spoons, .87 ; knife-tray, .25,	2 50
Forty knives and forks, 3,75 ; 36 bowls, 2,16 ; 2 platters, 1,25,	7 16
Five butcher-knives, 1,25 ; 4 coffee-pots, 1,50 ; 2 teapots, 1,00,	3 75
Two doz. iron spoons, .75 ; 4 doz. plates, 2,26 ; 14 tin plates, 1,30,	4 31
Six tin ladles, 1,75 ; 7 wash dishes, 2,50 ; 3 tea-cans, .75	5 00
One steamer, .50 ; 9 stone pots, 4,50 ; 10 earthen pots, .60,	5 60
Two earthen plates, .25 ; 2 quart measures, .42 ; skimmer, .30,	97
Wash-boiler, 2,50 ; 3 tunnels, .50 ; 7 tin pails, 2,00,	5 00
Four fluid-lamps, 2,50 ; 5 pans, .75 ; 1 strainer, .40 ; teapot, .50,	4 15
Tin-ware, 1,10 ; mortar, .25 ; 5 boxes, .30 ; firkin, .25,	1 90
Two chopping-knives, .40 ; 6 pails, 1,00 ; 4 dust-pans, .80,	2 20
Cradle, .50 ; 30 comforters, 30,00 ; 28 quilts, 14,00,	44 50
Seventy-one sheets, 35,50 ; 47 pillow-cases, 2,82 ; 28 pil- lows, 4,20,	42 52
Twenty-two bolsters, 6,60 ; 20 bedsteads, 6,00 ; 20 feather- beds, 40,00,	52 60
Twenty straw-beds, 10,00 ; 10 tubs, 5,00 ; 1 doz. pails, .75,	15 75
Chest and meal, 1,75 ; town maps, 25,00 ; 4 stone jars, 2,40,	29 15
Lot tin-ware, 2,00 ; candles, .80 ; churn, 2,50 ; ice-chest, 5,00,	10 30
Dining set, 6,29 ; 6 table-cloths, 6,00 ; book-case, 3,00,	15 29
Five firkins, 1,25 ; 5 bbls. soap, 17,50,	18 75
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	\$380 45



*Farm Stock and Implements.*

Two pr. ox-muzzles, .50 ; 8 baskets, 4,00 ; 16 casks, 8,00,	\$12 50
Leather, 3,75 ; 1 set measures, 1,20 ; draw-shave, .50,	5 45
Three wood-saws, 1,50 ; 3 iron bars, 3,00 ; 4 manure forks, 4,00,	8 50
Two harnesses, 30,00 ; 6 shovels and spades, 3,00,	33 00
Scalding tub, .75 ; blocks and ropes, 4,00 ; hay rope, .50,	5 25
Ox-ties, 1,00 ; 6 hay forks, 3,00 ; swine, 88,00,	92 00
Three flails, 1,00 ; oat straw, 5,00 ; oat fodder, 10,00,	16 00
Sixteen tons hay, 296,00 ; corn fodder, 6,00 ; 4 ladders, 6,00,	308 00
Two pr. oxen, 210,00 ; 6 cows, 120,00 ; bull, 25,00 ; horse, 75,00,	430 00
Twenty-five hens, 7,50 ; 2 ox-yokes, 3,00 ; 30 cords manure, 150,00,	160 50
Four axes, 2,00 ; farmer's boiler, 8,00 ; 25 bu. rye, 24,00,	34 00
Twenty-five bush. corn, 22,50 ; ox-wagon, 40,00 ; 2 carts, 45,00,	107 50
Two hundred feet plank, 3,00 ; drag, 1,50 ; ox-sled, 20,00 ; pung, 8,00,	32 50
Hay-cutter, 3,50 ; ox-scraper, 3,00 ; 5 chains, 8,00,	14 50
Wagon-top, 30,00 ; wheelbarrow, 4,50 ; sleigh, 12,00,	46 50
Two wagons, 85,00 ; harrow, 5,00 ; stake-chains, 1,75,	91 75
Five ploughs, 20,00 ; cultivator, 3,00 ; 4 whiffletrees, 1,50,	24 50
Pickaxe, .60 ; 2 stone-hammers, 1,00 ; 2 peat-knives, 2,00,	3 60
Two robes, 8,00 ; grain cradle, 3,50 ; 6 rakes, 1,00,	12 50
Twelve meal-bags, 2,50 ; bog-hoe, .25 ; brace and bits, 3,00,	5 75
Two saws and square, 1,75 ; 2 augers, .75 ; blasting-tools, 2,00,	4 50
Eight scythes and snaths, 5,00 ; wrench, 1,00 ; winnowing- mill, 3,00,	9 00
Grindstone, 7,50 ; lot of iron, 2,00 ; 9 hoes, 3,60,	13 10
Beetle and wedges, 1,00 ; seeds, 5,00 ; 77 flour barrels, 6,16,	12 16
Hammer, .60 ; 2 sickles, .25 ; scraper, .50,	1 35
Iron vice, 5,00 ; standard weights and measures, 200,00,	205 00
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	\$1,689 41

*Cloths and Clothing.*

Six prs. suspenders, .60 ; 3 hats, .75 ; 2 lbs. yarn, 2,00,	\$3 35
Five prs. socks, 2,00 ; 1 pr. pantaloons and vest, 2,50 ; overcoat, 2,50,	7 00
Cotton cloth, 4,32 ; satinet, 6,70 ; calico, 1,12,	12 14
Crash, .75 ; handkerchiefs, .37 ; robe cloth, .50,	1 62
Flannel, 1,50 ; threads, 4,00,	5 50
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	\$29 61

*Provisions.*

Two barrels flour, 13,00 ; $\frac{1}{2}$ bbl. Graham do. 3,25 ; 900 lbs. shorts, 10,85,	\$27 10
Beans, 4,50 ; crackers, 2,75 ; 20 lbs. tea, 5,60, tobacco, 7,00, 19 85	
Eighty lbs. coffee, 9,60 ; 150 lbs. sugar, 10,00 ; 24 lbs. saleratus, 1,44,	21 04
One hundred lbs. fish, 3,50 ; beef, 6,00 ; cranberries, 1,00,	10 50
Eight bbls. apples, 8,00 ; salt beef, 4,00 ; 180 lbs. pork, 18,00,	30 00
Vinegar, 12,00 ; 90 gal. molasses, 25,20 ; lard, 2,50,	39 70
Butter, 8,75 ; potatoes, 44,00 ; beets, 1,80 ; oats, 9,60,	64 15
Salt, .50.	50
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	\$212 84

*Fuel.*

Seven cords dry wood, 42,00 ; 6 tons coal, 42,00,	\$84 00
Four cords peat, 12,00 ; 25 cords white pine wood, 65,50,	77 50
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	\$161 50
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Total amount of Inventory,	\$2,473 81

## PAUPERS IN ALMSHOUSE.

Whole number of paupers in the Almshouse during the year,	30
Whole number of weeks' board,	1069
“ “ “ foreign paupers entertained,	382
“ “ “ “ weeks' board,	109

## DEATH IN ALMSHOUSE.

Sarah Abbott, aged 81 years.

## BIRTHS

During the year,	2
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## REMAINING IN THE ALMSHOUSE.

Over eighty years of age,	1
Between seventy and eighty years of age,	1
“ sixty and seventy, “ “	5
“ fifty and sixty, “ “	3
“ forty and fifty, “ “	2
“ thirty and forty, “ “	4
“ twenty and thirty, “ “	2
“ three and fifteen, “ “	6
Under one year,	2

Whole number of paupers remaining in Almshouse,	26
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## SUPERINTENDENT'S ACCOUNT.

*Dr.*

To cash received on settlement, Feb. 14, 1860,	\$00 82
" " " for bills, Feb. 14, 1860,	63 25
" " " for pigs,	93 28
" " " for vegetables,	62 25
" " " for peas,	52 75
" " " for labor,	82 37
" " " for milk,	49 42
" " " for house rent,	29 00
" " " for muck,	3 90
" " " for hay and straw,	14 30
" " " for difference between oxen,	25 00
" " " for calves and hides,	30 39
" " " for old carriage,	15 00
" " " for apples,	9 28
" " " for lodging prisoner,	1 00
" " " for sundries,	4 50
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	\$536 51

*Cr.*

By cash paid for groceries,	\$51 27
" " " for crackers,	24 00
" " " for fish,	30 56
" " " for meal,	22 50
" " " for meat, 57,40 ; wares, 20,49,	77 89
" " " for clothing, 34,77 ; labor, 89,12,	123 89
" " " for harness, 27,50 ; Charles Collins, 20,00,	47 50
" " " for Wm. Poor, 18,50 ; E. Hussey, 30,94,	49 44
" " " for school books, 2,06 ; medicines, 3,38,	5 44
" " " for paupers, 5,65 ; bull, 16,00,	21 65
" " " for seeds, 8,22 ; lime and whitewashing, 8,97,	17 19
" " " for side of leather, 5,80 ; sundries, 15,76,	21 56
" " " for sled shoes and runners,	11 18
Bills to balance,	32 44
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	\$536 51



## COST OF SUPPORTING PAUPERS IN ALMSHOUSE.

To cash paid by Overseers' orders,	\$1,927 62
“ “ “ by T. B. Bailey, Supt.	504 07
Interest upon Town Farm,	600 00
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Whole cost of supporting paupers in Almshouse,	\$3,031 69
Credit, by income from Town Farm,	536 51
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	\$2,495 18
Whole number of weeks' board, 1178.	
Cost per week,	\$2 12

## LIQUOR AGENCY.

*Town of Andover in account with John Harding, Town Agent.*

*Dr.*

Cash paid Treasurer,	\$1,365 73
Liquor and other property on hand, Feb. 12, 1861,	321 49
To balance,	67 04
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	\$1,754 26

*Cr.*

By stock on hand, Feb. 5, 1860,	\$198 87
“ cash of Town for liquor,	1,383 35
“ “ “ “ for transportation,	22 04
“ “ “ “ Agent's salary,	150 00
	<hr/>
	\$1,754 26

Whole amount gained by sale of liquor, as per Reports,	
Feb. 12, 1860,	\$268 28
Loss during the year ending Feb. 12, 1861,	67 04
	<hr/>
Gain since establishing the agency in 1856,	\$201 24

## TREASURER'S ACCOUNT.

*Town of Andover in account current with Edward Taylor, Town Treasurer, 1860.*

*Dr.*

To Paid County Tax,	\$5,020 22
“ “ State Tax,	1,342 50
“ “ from dog fund (damage to sheep),	47 00
“ “ sundry persons (interest on Town debt),	1,334 08
“ “ sundry persons (reducing debt),	1,925 00
“ “ discount on taxes, at six per cent., 799 27 }	862 07
“ “ “ “ at four “ 62 80 }	
“ “ Selectmen's orders, current expenses,	7,613 08
“ “ “ “ Schools,	3,725 06
“ “ “ “ School-houses,	1,547 40
“ “ Overseers of the Poor, orders,	2,525 52
“ “ Selectmen and Auditors,	26 00
Feb. 12, 1861, balance of taxes due,	368 66
“ “ cash in Treasurer's hands to balance,	5,837 73
	<hr/>
	\$32,174 32

*Cr.*

By cash on hand, Feb. 14, 1860,	\$6,241 30
“ balance taxes due, “ “	82 14
“ received for dog fines,	20 00
“ “ for dog licences,	139 30
“ “ for surveying private way,	1 00
“ “ for map of Town,	1 26
“ “ for old bridge plank,	9 25
“ “ for cranberries (O. Barnard),	1 50
“ “ of Henry Mason,	5 00
“ “ of East Cambridge pauper account,	6 00
“ “ of A. W. Dodge, interest dis. on Co. tax,	75 30
“ “ of State Treasurer, school fund,	171 79
“ “ of Liquor Agent,	1,365 73
“ “ of North Andover (State and Co. tax),	2,483 08
“ “ for rent of Town House,	807 00
“ Assessors' warrant for taxes assessed in 1860,	20,759 36
“ received of Jas. H. Smith, paving,	5 31
	<hr/>
E. & O. E.	\$32,174 32

EDWARD TAYLOR, *Treasurer.*

ANDOVER, Feb. 12, 1861.

*Town Treasurer in Account current with Notes Payable.*

Dr.			Cr.
1860.			
Feb. 14,	To balance due,	\$24,650 00	By paid during the year, \$1,925 00
			By balance outstanding, 22,725 00
		<u>\$24,650 00</u>	<u>\$24,650 00</u>
1861.			
Feb. 12,	To balance out-		
	standing,	\$22,725 00	
	E. E.		
			EDWARD TAYLOR, <i>Treasurer.</i>
	ANDOVER, Feb. 12, 1861.		

## LIABILITIES OF THE TOWN.

Notes due by the Town,	\$22,725 00
Due to School Districts,	1,630 78
Due to School Houses,	653 75
	<u>\$25,009 53</u>

## ASSETS OF THE TOWN.

Feb. 12, 1861, Cash in hands of Treasurer to balance,	\$5,837 73
Balance of Taxes due from Collector,	368 66
Due from Town of Lawrence,	2 80
“ “ “ of Newburyport,	8 50
“ “ “ of North Andover,	23 43
“ “ “ of Marblehead,	8 00
“ “ “ of Newton,	17 50
“ “ “ of Oxford,	4 00
“ “ State, for burial,	5 00
“ “ T. B. Bailey, Supt.	32 44
“ Stock on hand, Liquor Agency,	321 49
“ for rent of Town Hall,	24 00
	<u>\$6,653 55</u>
Reported balance against the Town, Feb. 13, 1860,	\$19,907 60
Balance against the Town, Feb. 12, 1861,	18,355 98
	<u>\$1,551 62</u>
Decrease of Town liabilities,	

## PUNCHARD FREE SCHOOL.

The undersigned, Trustees of the Punchard Free School, as required by their Act of Incorporation, herewith render to the Town their Annual Account of the condition of the Fund, and of the Receipts and Expenditures thereof for the year ending Feb. 1, 1861.

*The permanent Fund of Forty Thousand Dollars is invested in  
Valid Notes and Real Estate Securities, \$40,000 00*

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### *Receipts.*

Balance of cash on hand, as per last Report,	\$182 73
Interest received since said Report,	2,529 58
	\$2,712 31

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### *Expenditures.*

Cash paid W. G. Goldsmith, Principal,	\$1,000 00
“ “ H. I. Eaton, Assistant,	281 75
“ “ Sarah S. Richardson, Assistant,	118 25
“ “ Moses Foster, Jr., Treasurer,	100 00
“ “ W. G. Goldsmith, for sundries,	30 77
“ “ T. E. Mayberry & Co., wood and coal, etc.,	112 06
“ “ H. Abbott, 2d, Janitor,	62 50
“ “ H. Abbott, 2d, for sundries,	17 55
“ “ E. S. Ritchie, Philosophical apparatus,	39 00
“ “ C. H. Learoyd, Music Teacher,	25 00
“ “ Robert Murray, laying out grounds,	21 00
“ “ W. F. Draper, printing,	28 91
“ “ Sands & Byers, stationery,	14 31
	\$1,851 10
<i>Amount carried forward,</i>	

	<i>Amount brought forward,</i>	\$1,851 10
Cash paid	Wm. Rea, shade-trees,	20 85
"	" C. B. Holt, "	10 00
"	" C. H. Johnson, "	8 00
"	" Joseph Abbott, labor on settees, etc.,	10 37
"	" R. M. Abbott, painting,	7 42
"	" B. G. Morris, binding records,	5 00
"	" Thomas Clark, painting,	5 41
"	" Nathan Frye, journey to Groton,	3 00
"	" George Mooar, expense for printing,	3 00
"	" Robert Fleming, labor,	1 75
"	" Abbott & Clement, labor,	2 37
"	" Timothy Callahan, "	2 25
"	" B. F. Thompson, "	2 69
"	" Willard Pike, pathing snow,	1 00
"	" Wm. Barnett, coal-hod,	1 25
"	" E. P. Higgins, painting,	50
		<hr/>
		\$1,935 96
Cash deposited in Andover Bank, to balance,		776 35
		<hr/>
		\$2,712 31

Respectfully submitted,

JAMES H. MERRILL,  
 GEORGE MOOAR,  
 BENJAMIN B. BABBITT,  
 MOSES FOSTER, JR.,  
 NATHAN FRYE,  
 JOSEPH SHATTUCK,  
 EDWARD TAYLOR,  
 JOHN ABBOTT

ANDOVER, Feb. 1, 1861

## SCHEDULE OF TOWN PROPERTY.

Town House and fixtures,	\$15,000 00	}	\$17,000 00
Land adjoining,	2,000 00		

*Fire Department.*

Engine House and land,	\$900 00	}	\$2,000 00
Engine and apparatus,	1100 00		
Iron safe in Town Clerk's office,			\$166 00

*Pauper Department.*

Farm and Buildings,	\$7,530 00	}	\$10,003 81
Personal Property, as per Inventory,	2,473 81		
			<hr/> \$29,169 81

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Whole amount of Orders drawn for Schools,	\$3,725 06
" " " " for School-houses,	1,547 40
" " " " by Selectmen,	7,613 08
" " " " by Overseers of Poor,	2,525 52
	<hr/> \$15,411 06

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The undersigned having carefully examined the foregoing accounts, and finding them correct and well vouched, present their Report to the Town for its acceptance.

WILLIAM CHICKERING,	}	<i>Auditors.</i>
ISAAC O. BLUNT,		
NATHAN SHATTUCK,		



## TOWN WARRANT.

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*ESSEX, SS: To Charles Pray, one of the Constables of the Town of Andover, — Greeting.*

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Andover, qualified to vote in elections and in town affairs, to meet and assemble at the Town House in said Andover, on Monday, the 4th day of March next, at twelve of the clock, noon, to act on the following Articles, viz :

1st. To choose a Moderator to preside in said meeting.

2d. To choose a Town Clerk for the year ensuing.

3d. To hear and act upon the Report of the Auditors.

4th. To choose Selectmen, Assessors, Overseers of the Poor, Town Treasurer, School Committee, Constables, and all other usual or necessary Town Officers.

5th. To see if the Town will authorize the Town Treasurer to hire money in anticipation of the Taxes, if found necessary.

6th. To see if the Town will authorize the Prudential Committees of the several School Districts to select and contract with Teachers.

7th. To see what sum of money the Town will raise for the repairs of their Highways the ensuing year.

8th. To see what method the Town will adopt for the repairs of the Highways.

9th. To see what sum of money the Town will raise for the maintenance of their Public Schools for the year ensuing.

10th. To see what method the Town will adopt to apportion the School Money among the School Districts.

11th. To see what sum of money the Town will raise to defray their other necessary expenses.

12th. To see what method the Town will adopt for the collection of the public Taxes the ensuing year.

13th. To determine what compensation the Town will pay to Firemen for their services the ensuing year.

14th. To see if the Town will adopt the 2d Section of the 83d Chapter of the General Statutes of this Commonwealth relating to catching pickerel.

15th. To see if the Town will place a belfry and bell on their Town House, on petition of Thomas Smith and 53 others.

16th. To see if the Town will accept as a public highway the piece of road leading from the house of Mrs. John Mann, in Ballard Vale, to the place where said piece of road intersects the road leading to Tewksbury, on petition of Joseph S. Gile and nine others.

17th. To see if the Town will reconsider the vote passed at a former meeting denying the right of way, by the heirs of John G. Moor, through land belonging to Simeon Hardy, situated in the West Parish of said Andover, on petition of Milton Moor and others.

18th. To see if the Town will take any action with reference to General Statutes Chap. 57, Sect. 152, respecting deposits in Savings Banks.

19th. To see if the Town will lease the land in the rear of the Town House, or take any other action relating thereto.

20th. To see if the Town will discontinue a piece of old road near the house of Simeon F. Flint, and give the same to him, on petition of Simeon F. Flint, and others.

Hereof fail not, and made due return of this Warrant with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands, at Andover, this eighteenth day of February, in the year of our Lord one thousand eight hundred and sixty-one.

GEORGE FOSTER,	} <i>Selectmen</i>
JOHN B. JENKINS,	
BENJAMIN BOYNTON,	
	<i>of</i>
	<i>Andover.</i>









